

STATE OF NEW YORK

DIVISION OF TAX APPEALS

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In the Matter of the Petition	:	
of	:	
<b>TALIA’S RESTAURANT GROUP, LLC</b>	:	<b>DETERMINATION DTA NO. 830739</b>
for a Revision of a Determination or for Refund of Sales and Use Taxes under Articles 28 and 29 of the Tax Law for the Period December 1, 2015 through May 31, 2018.	:	

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Petitioner, Talia’s Restaurant Group, LLC, filed a petition for a revision of a determination or for refund of sales and use taxes under articles 28 and 29 of the Tax Law for the period December 1, 2015 through May 31, 2018.

The Division of Taxation, by its representative, Amanda Hiller, Esq. (Brian Evans, Esq., of counsel), brought a motion on June 9, 2023, seeking summary determination in the above-referenced matter pursuant to sections 3000.5 and 3000.9 (b) of the Rules of Practice and Procedure of the Tax Appeals Tribunal. Petitioner, appearing by Isaac Sternheim, CPA, did not respond to the motion by July 10, 2023, which date commenced the 90-day period for the issuance of this determination.

Based upon the motion papers, the affidavits and documents submitted therewith, and all pleadings and documents submitted in connection with this matter, Donna M. Gardiner, Administrative Law Judge, renders the following determination.

***ISSUE***

Whether petitioner filed a timely request for conciliation conference with the Bureau of Conciliation and Mediation Services following the issuance of a notice of determination.

***FINDINGS OF FACT***

1. The subject of the motion of the Division of Taxation (Division) is the timeliness of petitioner's protest of a notice of determination, dated February 14, 2020, and bearing assessment identification number L-051272289 (notice). The notice was addressed to petitioner, Talia's Restaurant Group, LLC, at an address in New York, New York. A copy of the notice was mailed to petitioner's former representative, Jonathan Medows, at GSMK Tax, LLC, Jonathan Medows, CPA, 517 Grand St., Fl. 1, New York, New York 10002.

2. On October 5, 2021, petitioner filed a request for conciliation conference with the Division's Bureau of Conciliation and Mediation Services (BCMS) in protest of the notice.

3. On October 29, 2021, BCMS issued a conciliation order dismissing request (conciliation order), CMS No. 000333092, to petitioner. The conciliation order determined that petitioner's protest of the notice was untimely and stated, in part, that:

“The Tax Law requires that a request be filed within 90 days from the date of the statutory notice. Since the notice(s) was issued on 2/14/20, but the request was not mailed until 10/0[5]/21, or in excess of 90 days, the request is late filed.”

4. Petitioner filed a timely petition with the Division of Tax Appeals in protest of the conciliation order on November 4, 2021.

5. To show proof of proper mailing of the notices, the Division, by affirmation of Brian Evans, Esq., dated June 9, 2023, submitted the following with its motion papers: (i) an affidavit, dated June 7, 2023, of Marianna Denier, a Principal Administrative Analyst and Director of the Division's Management Analysis and Project Services Bureau (MAPS); (ii) a “Certified Record for Presort Mail - Assessments Receivable” (CMR), postmarked February 14, 2020; (iii) an affidavit, dated June 8, 2023, of Susan Ramundo, a manager in the Division's mail room; (iv) copies of the notice, dated February 14, 2020, mailed to petitioner and its former representative

with the associated mailing cover sheets; (v) a copy of a form POA-1, New York City Department of Finance power of attorney form, signed July 11, 2019, authorizing Jonathan Medows, CPA, to represent petitioner; (vi) a copy of the conciliation order issued to petitioner on October 29, 2021; and (vii) a copy of petitioner's form ST-809, New York State and Local sales and use tax return for part-quarterly filers for the year 2019 (2019 sales tax return), dated January 21, 2020, which lists the same address for petitioner as was listed on the notice. The 2019 sales tax return was the last return filed with the Division by petitioner before the notice was issued.

6. The affidavit of Marianna Denier, who has been in her current position since August of 2022, and has worked as a supervisor in MAPS since October of 2004, sets forth the Division's general practice and procedure for processing statutory notices. Ms. Denier is the Director of MAPS, which is responsible for the receipt and storage of CMRs. She is familiar with the Division's Case and Resource Tracking System (CARTS) as well as the Division's past and present procedures as they relate to statutory notices. Statutory notices are generated from CARTS and are predated with the anticipated date of mailing. Each page of the CMR lists an initial date that is approximately 10 days in advance of the anticipated date of mailing. Following the Division's general practice, this date was manually changed on the first and last page of the CMR in the present case to the actual mailing date of "2/14/20." In addition, as described by Ms. Denier, generally all pages of the CMR are banded together when the documents are delivered into possession of the United States Postal Service (USPS) and remain so when returned to the Division. The pages of the CMR stay banded together unless otherwise ordered. The page numbers of the CMR run consecutively, starting with "PAGE: 1," and are noted in the upper right corner of each page.

7. All notices are assigned a certified control number. The certified control number of each notice is listed on a separate one-page mailing cover sheet, which also bears a bar code, the mailing address and the Departmental return address on the front, and taxpayer assistance information on the back. The certified control number is also listed on the CMR under the heading entitled "Certified No." The CMR lists each notice in the order the notices are generated in the batch. The assessment numbers are listed under the heading "Reference No." The names and addresses of the recipients are listed under "Name of Addressee, Street, and PO Address."

8. The CMR in the present matter consists of 111 pages and lists 1,212 certified control numbers along with corresponding assessment numbers, names and addresses. Each page of the CMR includes 11 such entries, with the exception of page 111, which contains 2 entries. Ms. Denier notes that the copy of the CMR that is attached to her affidavit has been redacted to preserve the confidentiality of information relating to taxpayers who are not involved in this proceeding. A USPS representative affixed a postmark dated February 14, 2020 to each page of the CMR, wrote the number "1212" on page 111, next to the heading "Total Pieces Received at Post Office," and initialed or signed page 111.

9. Page 6 of the CMR indicates that a notice of determination with certified control number 7104 1002 9730 0108 1929 and assessment ID number L-051272289 was mailed to petitioner's former representative at the New York, New York, address listed on the notice. The corresponding mailing cover sheet, attached to the Denier affidavit as exhibit "B," bears this certified control number and the former representative's name and address as noted.

10. Page 13 of the CMR indicates that a notice of determination with certified control number 7104 1002 9730 0108 2650 and assessment ID number L-051272289 was mailed to

petitioner at the New York, New York, address listed on the notice. The corresponding mailing cover sheet, attached to the Denier affidavit as exhibit “B,” bears the certified control number and petitioner’s name and address as noted.

11. The affidavit of Susan Ramundo describes the mail room’s general operations and procedures. Ms. Ramundo has been a manager in the mail room since 2017 and, as a result, is familiar with the practices of the mail room with regard to statutory notices. The mail room receives the notices and places them in an “Outgoing Certified Mail” area. Ms. Ramundo confirms that a mailing cover sheet precedes each notice. A staff member retrieves the notices and mailing cover sheets and operates a machine that puts each notice and mailing cover sheet into a windowed envelope. Staff members then weigh, seal and place postage on each envelope. The first and last pieces of mail are checked against the information on the CMR. A clerk then performs a random review of up to 30 pieces listed on the CMR, by checking those envelopes against the information listed on the CMR. A staff member then delivers the envelopes and the CMR to one of the various USPS branches located in the Albany, New York, area. A USPS employee affixes a postmark and also places his or her initials or signature on the CMR, indicating receipt by the post office. The mail room further requests that the USPS either circle the total number of pieces received or indicate the total number of pieces received by writing the number on the CMR.

12. Each of the 111 pages of the CMR attached to the Denier affidavit as exhibit “A” contains a USPS postmark of February 14, 2020. On page 111, corresponding to “Total Pieces and Amounts,” is the preprinted number 1,212 and next to “Total Pieces Received at Post Office,” the USPS employee wrote the number “1212,” wrote his or her initials or a signature, and affixed a postmark. According to Ms. Ramundo, the affixation of the postmarks and the

USPS employee's initials or signature indicate that all of the 1,212 articles of mail listed on the CMR, including the articles addressed to petitioner and its former representative, were received by the USPS on February 14, 2020.

13. According to both the Denier and Ramundo affidavits, copies of the notice were mailed to petitioner and its former representative on February 14, 2020, as claimed.

14. Petitioner did not respond to the motion.

### ***CONCLUSIONS OF LAW***

A. A motion for summary determination “shall be granted if, upon all the papers and proof submitted, the administrative law judge finds that it has been established sufficiently that no material and triable issue of fact is presented” (20 NYCRR 3000.9 [b] [1]).

B. Section 3000.9 (c) of the Rules of Practice and Procedure of the Tax Appeals Tribunal provides that a motion for summary determination is subject to the same provisions as a motion for summary judgment pursuant to CPLR 3212. “The proponent of a summary judgment motion must make a prima facie showing of entitlement to judgment as a matter of law, tendering sufficient evidence to eliminate any material issues of fact from the case” (*Winegrad v New York Univ. Med. Ctr.*, 64 NY2d 851, 853 [1985], citing *Zuckerman v City of New York*, 49 NY2d 557, 562 [1980]). As summary judgment is the procedural equivalent of a trial, it should be denied if there is any doubt as to the existence of a triable issue or where the material issue of fact is “arguable” (*Glick & Dolleck v Tri-Pac Export Corp.*, 22 NY2d 439 [1968]; *Museums at Stony Brook v Village of Patchogue Fire Dept.*, 146 AD2d 572 [2d Dept 1989]). If material facts are in dispute, or if contrary inferences may be drawn reasonably from undisputed facts, then a full trial is warranted and the case should not be decided on a motion (*Gerard v Inglese*, 11 AD2d 381 [2d Dept 1960]). “To defeat a motion for summary judgment, the opponent must

. . . produce ‘evidentiary proof in admissible form sufficient to require a trial of material questions of fact on which he rests his claim’” (*Whelan v GTE Sylvania*, 182 AD2d 446, 449 [1st Dept 1992] citing *Zuckerman*).

C. A taxpayer may protest a notice of determination by filing a petition for a hearing with the Division of Tax Appeals within 90 days from the date of mailing of such notice (*see* Tax Law § 1138 [a] [1]). Alternatively, a taxpayer may contest a notice by filing a request for a conciliation conference with BCMS “if the time to petition for such a hearing has not elapsed” (Tax Law § 170 [3-a] [a]). It is well established that the 90-day statutory time limit for filing either a petition or a request for a conciliation conference is strictly enforced and that, accordingly, protests filed even one day late are considered untimely (*see Matter of American Woodcraft*, Tax Appeals Tribunal, May 15, 2003; *Matter of Maro Luncheonette*, Tax Appeals Tribunal, February 1, 1996). This is because, absent a timely protest, a notice of determination becomes a fixed and final assessment and, consequently, the Division of Tax Appeals is without jurisdiction to consider the substantive merits of the protest (*see Matter of Lukacs*, Tax Appeals Tribunal, November 8, 2007; *Matter of Sak Smoke Shop*, Tax Appeals Tribunal, January 6, 1989).

D. Where, as here, the timeliness of a request for conciliation conference or petition is at issue, the initial inquiry is whether the Division has carried its burden of demonstrating both the fact and date of the mailing of the notice to petitioner’s last known address (*see* Tax Law § 1147 [a] [1]; *see also Matter of Katz*, Tax Appeals Tribunal, November 14, 1991). To meet its burden, the Division must show proof of a standard procedure used by the Division for the issuance of statutory notices by one with knowledge of the relevant procedures, and must also show proof that the standard procedure was followed in this particular instance (*see Matter of*

*Katz; Matter of Novar TV & Air Conditioner Sales & Serv.*, Tax Appeals Tribunal, May 23, 1991).

E. Petitioner did not respond to the Division's motion. As such, petitioner is properly deemed to have conceded that no question of fact requiring a hearing exists (*John William Costello Assoc. v Standard Metals Corp.*, 99 AD2d 227, 229 [1st Dep 1984], *appeal dismissed* 62 NY2d 942 [1984]; *Kuehne & Nagel v Baiden*, 36 NY2d 539, 544 [1975]). Furthermore, as petitioner has presented no evidence to rebut the facts alleged in the Denier and Ramundo affidavits and supporting documents, the facts alleged therein are deemed admitted (*see Whelan v GTE Sylvania*, 182 AD2d at 449, citing *Kuehne & Nagel*, 36 NY2d at 544).

F. The Division has offered proof sufficient to establish the mailing of the notice to petitioner's last known address and its former representative's last known address on February 14, 2020. The CMR has been properly completed and therefore constitutes highly probative documentary evidence of both the date and fact of mailing (*see Matter of Rakusin*, Tax Appeals Tribunal, July 26, 2001). The affidavits submitted by the Division adequately describe the Division's general mailing procedure as well as the relevant CMR and thereby establish that the general mailing procedure was followed in this case (*see Matter of DeWeese*, Tax Appeals Tribunal, June 20, 2002). Further, the address on the mailing cover sheet and CMR conforms with the address listed on petitioner's 2019 sales tax return, which satisfies the "last known address" requirement.

G. It is thus concluded that the Division properly mailed the notice, and the statutory 90-day time limit to file either a request for conciliation conference with BCMS or a petition with the Division of Tax Appeals commenced on that date (*see Tax Law* §§ 170 [3-a] [a]; 1138 [a] [1]).

Petitioner's request for a conciliation conference was filed on October 5, 2021. This date falls well after the 90-day period of limitations for the filing of such a request. Consequently, the request was untimely filed (*see* Tax Law §§ 1138 [a] [1]; 170 [3-a] [b]) and, thus, was properly dismissed by the October 29, 2021, conciliation order issued by BCMS.

H. The Division of Taxation's motion for summary determination is granted, the petition of Talia's Restaurant Group, LLC, is denied and the notice of determination, dated February 14, 2020, is sustained.

DATED: Albany, New York  
September 21, 2023

/s/ Donna M. Gardiner  
ADMINISTRATIVE LAW JUDGE